

ABSTRACT

A method for structuring an equity issue comprising: (a) establishing a holding company as an owner of a closed block business entity, wherein the holding company is a subsidiary of a parent company and further wherein an on-going business is a subsidiary of the parent company; (b) representing an on-going business by a first class of common stock issued from the parent company; (c) issuing a second class of common stock in the parent company, wherein the second class of common stock represents an ownership interest in the closed block business entity and wherein the closed block business entity is a lower growth and lower margin business than the on-going business; and (d) classifying proceeds received from the issuance of the second class of common stock as assets of the on-going business.